

[illegible]

The present invention provides a magnetic recording medium, a method for producing the same, and a magnetic recording and reproducing device comprising at least one nonmagnetic substrate, a soft magnetic underlayer 2, an orientation control layer to control the orientation of the layer formed directly above the same, and a perpendicular magnetic layer having an axis of easy magnetization which is oriented mainly perpendicularly to the nonmagnetic substrate, and the soft magnetic underlayer 2 is formed with a multilayer structure having soft magnetic layers 21A and 21B, and one or more separation layers 22 interposed between the soft magnetic layers, and at least one of the soft magnetic layers 21A and 21B comprises a material with a structure having no magnetic domain walls.